



January 22, 2008

HOUSE BILL No. 1250

DIGEST OF HB 1250 (Updated January 17, 2008 12:40 pm - DI 92)

Citations Affected: IC 6-9; IC 9-18; IC 14-14.

Synopsis: State park development and funding for the NAIAC. Requires 50% of the Tippecanoe County innkeeper's tax revenue to be deposited in a special account through December 2029 (rather than December 2014 as provided in current law). Provides that 60% (rather than 75%) of the amounts deposited in the special account must be distributed to the department of natural resources. Provides that 20% (rather than 25%) of the amounts deposited in the special account must be distributed to a community development corporation. Provides that through December 2029, 20% of the amounts deposited in the special account must be distributed to Historic Prophetstown. Provides that an alternative distribution schedule applies after December 2029 (rather than December 2014). Requires the Indiana finance authority to issue a bond for the development of a state park. Requires the bureau of motor vehicles to design the Indiana Native American trust license plate with the advice of the Native American Indian affairs commission (NAIAC). Provides that money in the Indiana Native American trust fund must be paid to Historic Prophetstown through 2008 and to the NAIAC beginning in 2009.

Effective: July 1, 2008.

Klinker, Micon, Buell, Pond

January 14, 2008, read first time and referred to Committee on Ways and Means.
January 22, 2008, amended, reported — Do Pass.

HB 1250—LS 6919/DI 92+



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January 22, 2008

Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

HOUSE BILL No. 1250

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-9-7-7, AS AMENDED BY P.L.167-2006,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2008]: Sec. 7. (a) The county treasurer shall establish an
4 innkeeper's tax fund. The treasurer shall deposit in that fund all money
5 received under section 6 of this chapter that is attributable to an
6 innkeeper's tax rate that is not more than five percent (5%).

7 (b) Money in the innkeeper's tax fund shall be expended in the
8 following order:

9 (1) Through July 1999, not more than the revenue needed to
10 service bonds issued under IC 36-10-3-40 through IC 36-10-3-45
11 and outstanding on January 1, 1993, may be used to service
12 bonds. The county auditor shall make a semiannual distribution,
13 at the same time property tax revenue is distributed, to a park and
14 recreation district that has issued bonds payable from a county
15 innkeeper's tax. Each semiannual distribution must be equal to
16 one-half (1/2) of the annual principal and interest obligations on
17 the bonds. Money received by a park and recreation district under

HB 1250—LS 6919/DI 92+



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1 this subdivision shall be deposited in a special fund to be used to
 2 service the bonds. During August 1999 the money that had been
 3 set aside to cover bond payments that remains after the bonds
 4 have been retired plus sixty percent (60%) of the tax revenue
 5 during August 1999 through December 1999 shall be distributed
 6 to the county treasurer to be used by the county park board,
 7 subject to appropriation by the county fiscal body.

8 (2) To the commission for its general use in paying operating
 9 expenses and to carry out the purposes set forth in section 3(a)(6)
 10 of this chapter. However, the amount that may be distributed
 11 under this subdivision during any particular year may not exceed
 12 the proceeds derived from an innkeeper's tax of two percent (2%)
 13 through December 1999 and fifty percent (50%) of the tax
 14 revenue beginning January 2000 and continuing through
 15 December ~~2014~~ **2029**.

16 (3) For the period beginning July 1, ~~2002~~ **2008**, through
 17 December ~~2014~~ **2029**, fifty percent (50%) of the revenue to the
 18 county treasurer to be credited by the treasurer to a special
 19 account. The county treasurer shall distribute money in the special
 20 account as follows:

21 (A) ~~Seventy-five~~ **Sixty** percent (~~75%~~) (**60%**) of the money in
 22 the special account shall be distributed to the department of
 23 natural resources for the development of projects in the state
 24 park on the county's largest river, including its tributaries.

25 (B) ~~Twenty-five~~ **Twenty** percent (~~25%~~) (**20%**) of the money
 26 in the special account shall be distributed to a community
 27 development corporation that serves a metropolitan area in the
 28 county that includes:

29 (i) a city having a population of more than fifty-five
 30 thousand (55,000) but less than fifty-nine thousand (59,000);
 31 and

32 (ii) a city having a population of more than twenty-eight
 33 thousand seven hundred (28,700) but less than twenty-nine
 34 thousand (29,000);

35 for the community development corporation's use in tourism,
 36 recreation, and economic development activities.

37 (C) ~~For the period beginning July 1, 2002; and continuing~~
 38 ~~through December 2012, the community development~~
 39 ~~corporation shall provide not less than forty percent (40%) of~~
 40 ~~the money received from the special account under this clause~~
 41 ~~as a grant to a nonprofit corporation that leases land in the~~
 42 ~~state park described in this subdivision for the nonprofit~~

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corporation's twenty percent (20%) of the money in the special account shall be distributed to Historic Prophetstown use in noncapital projects in the state park described in this subdivision.

Money in the special account may not be used for any other purpose. The money credited to the account that has not been used as specified in this subdivision by January 1, ~~2015~~, **2030**, shall be transferred to the commission to be used to make grants as provided in subsection (c)(2).

(c) Money in the innkeeper's tax fund subject to appropriation by the county council shall be allocated and distributed after December ~~2014~~ **2029** as follows:

(1) Fifty percent (50%) of the revenue to the commission for the commission's general use in paying operating expenses and to carry out the purposes set forth in section 3(a)(6) of this chapter.

(2) The remainder to the commission to be used solely to make grants for the development of recreation and tourism projects. The commission shall establish and make public the criteria that will be used in analyzing and awarding grants. At least ten percent (10%) but not more than fifteen percent (15%) of the grants may be awarded for noncapital projects. Grants may be made only to the following entities upon application by the executive of the entity:

(A) The county for deposit in a special account.

(B) The most populated city in the county for deposit in a special account.

(C) The second most populated city in the county for deposit in a special account.

(D) The Tippecanoe County Wabash River parkway commission, but only so long as the interlocal agreement among the political subdivisions listed in clauses (A) through (C) is in effect. Money received by the parkway commission shall be segregated in a special account.

(d) Money credited to special accounts under subsection (c)(2) shall be used only for recreation or tourism projects, or both.

(e) The Indiana finance authority, in its capacity as the recreational development commission, shall issue bonds for the development of Prophetstown State Park under IC 14-14-1. The principal of and the interest on the bonds is payable solely from the revenues distributed to the department of natural resources under subsection (b)(3)(A).

SECTION 2. IC 9-18-44-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. The bureau of motor

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vehicles shall, **with the advice of the Native American Indian affairs commission established under IC 4-4-31.4**, design and issue an Indiana Native American trust license plate. The Indiana Native American trust license plate shall be designed and issued as a special group recognition license plate under IC 9-18-25.

SECTION 3. IC 9-18-44-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) The Indiana Native American trust fund is established.

(b) The treasurer of state shall invest the money in the Indiana Native American trust fund not currently needed to meet the obligations of the Indiana Native American trust fund in the same manner as other public trust funds are invested. Interest that accrues from these investments shall be deposited in the Indiana Native American trust fund.

(c) The commissioner shall administer the Indiana Native American trust fund. Expenses of administering the Indiana Native American trust fund shall be paid from money in the Indiana Native American trust fund.

(d) On June 30 of each year, the commissioner shall distribute the money from the fund **as follows**:

(1) To ~~The Museums At Prophetstown, Inc.~~ **Historic Prophetstown for a calendar year ending before January 1, 2009.**

(2) To the Native American Indian affairs commission established under IC 4-4-31.4 for a calendar year beginning after December 31, 2008.

(e) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

(f) The Native American Indian affairs commission may use money received under this section for any lawful purpose of the Native American Indian affairs commission.

SECTION 4. IC 14-14-1-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 22. The commission may periodically provide by resolution for the issuance of ~~park revenue~~ bonds of the commission for the purpose of paying all or any part of the cost of at least one (1) park project. The principal of and the interest on the bonds is payable ~~solely~~ from:

(1) the ~~park~~ revenues; or

(2) any other revenues;

specifically pledged **or committed by statute** to the payment of the principal and interest.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1250, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, line 25, delete "Forty" and insert "**Twenty**".

Page 2, line 25, delete "(40%)" and insert "**(20%)**".

Page 2, line 16, strike "2002," and insert "**2008,**".

Page 2, delete lines 35 through 42.

Page 3, delete line 1, begin a new line double block indented and insert:

"for the community development corporation's use in tourism, recreation, and economic development activities.

(C) For the period beginning July 1, 2002, and continuing through December 2012, the community development corporation shall provide not less than forty percent (40%) of the money received from the special account under this clause as a grant to a nonprofit corporation that leases land in the state park described in this subdivision for the nonprofit corporation's twenty percent (20%) of the money in the special account shall be distributed to Historic Prophetstown use in noncapital projects in the state park described in this subdivision.

Page 3, between lines 31 and 32, begin a new paragraph and insert:

"(e) The Indiana finance authority, in its capacity as the recreational development commission, shall issue bonds for the development of Prophetstown State Park under IC 14-14-1. The principal of and the interest on the bonds is payable solely from the revenues distributed to the department of natural resources under subsection (b)(3)(A)."

Page 4, after line 22, begin a new paragraph and insert:

"SECTION 24. IC 14-14-1-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 22. The commission may periodically provide by resolution for the issuance of park revenue bonds of the commission for the purpose of paying all or any part of the cost of at least one (1) park project. The principal of and the interest on the bonds is payable solely from:

(1) the park revenues; or

(2) any other revenues;

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specifically pledged **or committed by statute** to the payment of the principal and interest.".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1250 as introduced.)

CRAWFORD, Chair

Committee Vote: yeas 20, nays 0.

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